

**UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re:	:	
	:	CHAPTER 11
	:	
STEPHEN TODD WALKER	:	Case No. 20-13557 (ELF)
	:	
Debtor	:	

**CERTIFICATE OF SERVICE**

I, David B. Smith, Esquire, do hereby certify that on December 15, 2021, I caused a true and correct copy of the DEBTOR'S COMBINED MOTION (1) PURSUANT TO SECTIONS 1123(a)(5)(D) AND 1146(a) OF THE BANKRUPTCY CODE APPROVING AN ASSET SALE AGREEMENT AND AUTHORIZING THE SALE OF THE DEBTOR'S PROPERTY LOCATED AT 1150 YOUNGSFORD ROAD, GLADWYNE, PA PURSUANT TO A CONFIRMED PLAN FREE AND CLEAR OF ALL LIENS, CLAIMS, ENCUMBRANCES AND INTERESTS AND FREE OF TRANSFER TAX, (2) PARTIALLY AVOIDING A CERTAIN JUDICIAL LIEN ON THE BASIS THAT IT IMPAIRS THE DEBTOR'S EXEMPTIONS UNDER SECTION 522(f)(1)(A) AND IS PARTIALLY UNSECURED UNDER SECTION 506(a) OF THE BANKRUPTCY CODE, (3) DETERMINING THAT A TAX LIEN IS FULLY UNSECURED UNDER 506(a) OF THE BANKRUPTCY CODE; (4) AVOIDING A SO-CALLED EQUITABLE MORTGAGE UNDER BANKRUPTCY CODE SECTIONS 506(a) and 522(f)(1)(A), AND (5) ALLOWING AND PAYING A CLAIM UNDER 506(c) OF THE BANKRUPTCY CODE FOR PRESERVING AND DISPOSING OF PROPERTY OF THE ESTATE (*Dkt. No. 195*), along with the Order granting the Debtor's request for an Expedited Hearing thereon (*Dkt. No. 197*) to be served on (1) Dave Adams for the Office of the United States Trustee; (2) all secured creditors, including counsel to PHH Mortgage

Services/ HSBC Bank USA, National Association, Trustee for Sequoia Mortgage Trust 2007-2; counsel to Rushmore Loan Management Servicing/Goldman Sachs Mortgage Company; counsel to Morgan Stanley Smith Barney, LLC; counsel to John and Marilyn Schade; and counsel to the Pennsylvania Department of Revenue; (3) all priority creditors, including counsel to Dorothy Schade Walker; the Internal Revenue Service; and counsel to the Pennsylvania Department of Revenue; and (4) all other parties who have requested notice, including Richard Furtek, the Subchapter V trustee and disbursing agent under the Plan; counsel to PNC Bank, N.A.; counsel to Noone & Borger, LLC; counsel to Bank of America; counsel to Sidkoff, Pincus & Green, P.C., all via email or through the Court's ECF system.

Date: December 21, 2021

By: /s/ David B. Smith

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